



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

June 28, 2000  
CC:DOM:IT&A:1AJKeyso  
COR-109023-00  
UIL: 6109.00-00

Number: **INFO 2000-0147**  
Release Date: 9/30/2000

Re: Taxpayer Identifying Number for Pure Trust Organization

Dear [REDACTED]

This responds to your April 19, 2000, letter requesting further information regarding pure trust organizations.

In our letters dated December 8, 1999, and March 8, 2000 (copies attached), we explained that any person receiving income must report that income using that person's taxpayer identifying number. See section 6109(a) of the Internal Revenue Code. Our March 8, 2000, letter also stated that section 7701(a)(1) of the Code defines the term "person" to include an individual, trust, estate, partnership, association, company, or corporation.

Our previous letters generally explain the law governing identifying numbers and filing requirements for pure trust organizations. We cannot make a legal determination on your case without reviewing the facts underlying your specific trust arrangement. If you want a specific determination, we suggest that you submit a request for a letter ruling, along with a detailed description of your trust and appropriate supporting documentation. Instructions for requesting a letter ruling are contained in Revenue Procedure 2000-1, I.R.B. 2000-1, 4.

If you have any questions, please contact Andrew Keyso, badge number 50-10598, at (202) 622-4910.

Sincerely,

George J. Blaine  
Chief, Branch 1  
(Income Tax & Accounting)

cc: District Director  
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